



**ఆంధ్రప్రదేశ్ రాజ పత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
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**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - WAIVER OF PENALTY PAYABLE FOR NON-COMPLIANCE OF PROVISIONS OF NOTIFICATION ISSUED IN THE G.O.MS.NO.142, REVENUE (CT-II) DEPARTMENT, DATED: 15-5-2020.

**[G.O.Ms.No.223, Revenue (Commercial Taxes-II), 18<sup>th</sup> August, 2021.]**

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act 2017 (Act No. 16 of 2017) (hereafter in this notification referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, and in supersession of notification issued in the G.O.Ms.No.32, Revenue (Commercial Taxes-II) Department, dated 15-2-2021, except as respects things done or omitted to be done before such supersession, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification issued in the G.O.Ms.No. 142, Revenue (Commercial Taxes-II) Department, dated 15-5-2020, between the period from the 1<sup>st</sup> day of December, 2020 to the 30<sup>th</sup> day of September, 2021.

**Dr. RAJAT BHARGAVA,**  
*Special Chief Secretary to Government.*